110 STAT.	PUBLIC LAW 104-188 <mark>—A</mark> UG. 20, 1996
1890	
26 USC 247.	the Revenue
20 000 217.	Reconciliation Act of 1990 shall be applied as if "reorganiza-
	tions" appeared instead of "reorganization" in the material pro-
26 USC 1042.	posed to be stricken.
26 USC 593.	(50) Subparagraph (H) of section 118 <mark>01</mark> (c)(9) of the Revenue
20 000 000.	Reconciliation Act of 1990 shall be applied as if "section"
26 USC 6302.	1042(c)(l)(B)" appeared instead of "section 1042(c)(2) (B)".
	(51) Subparagraph (F) of section
26 USC 42.	11801(c)(12) of the Revenue Reconciliation Act of 1990 shall be
20 000 12.	applied as if "and (3)", appeared instead of "and (E)".
	(52) Subparagraph (A) of section 11801(c)(22) of the
26 USC 168.	Revenue Reconciliation Act of 1990 shall be applied
	as if "chap- ters 21" appeared instead of "chapter 21" in the
26 USC prec. 261.	material proposed to be stricken.
201.	(53) Paragraph (3) of section
26 USC 1016.	11812(b) of the Revenue Reconciliation Act of 1990 shall be
	applied by not executing the amendment therein to the
20 1100 4404	heading of section 42(d)(5)(B).
26 USC 4481.	(54) Clause (i) of section 11813(b)(9)(A) of the
	Revenue Reconciliation Act of 1990 shall be applied as if
	a comma appeared after (3)(A)(ix) in the material
	proposed to be stricken.
	(53) _Subparagraph (F) of section
	11813(h)(13) of the Revenue Reconciliation Act of 1990 shall be applied
	as if "tax" appeared after "investment" in the material
	proposed to be stricken.
	(54) Paragraph (19) of section 11813(b) of the
	Revenue Reconciliation Act of 1990 shall be applied as if
	"Paragraph (20) of section 1016(a), as redesignated by section 11801,"
	section 11801," appeared instead of "Paragraph (21) of section
	1016(a) Paragraph (5) section 8002(a) of the Surface
	Transpor-
	tation Revenue Act of 1991 shall be applied as if "448 (e)"
	appeared instead of "4481(c)". (56) Section 7872 is amended—
	(57) by striking "foregone" each place it
	subsections (a) and (e)(2) and inserting "forgone",
	(58) by striking "FOREGONE" in the heading
	for sub- section (e) and the heading for paragraph (2) of
	subsection (e) and inserting "FORGONE".
	(o) and mooraling in Oiloonal.

(59)

Paragraph
(7) of section
7611(h) is
amended by
striking
"approporiat
e" and
inserting
"appropriate

"appropriate (59)heading of paragraph (3) of section 419A(c) is amended by strikina "SE<mark>V</mark>ERENCE" and inserting "SEVERANCE". (60) Claus e (ii) of Claus section 807(d)(3)(B)is amended bv striking "Commissone rs" and inserting "Commissione rs (61) Subp àragraph (B) of section 1274A(c)(l) is amended by striking "instument" and inserting "instrument". (62) Subp aragraph (B) of section 724(d)(3) by striking "Subparagap<mark>h</mark> and inserting "Subparagrap h". (63)The last sentence of paragraph (2) of section 42(c) is amended by striking "of 1988".

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 $(65)^{\circ}$

raph (1) of section 9707(d) is amended by

striking
"diligence,"
and inserting
"diligence".

Parag

Subs

ection (c) of section 4977 is amended by striking "section 132(1X2)" and inserting "section 132(h)" (67) The last sentence of section 401(a)(20) is amended by striking "section 211" and inserting "section 521".